KYLE WALKER, CPA Rates and Regulatory Affairs Tel: 503.226.4211 ext. 5858 Fax: 503.721.2516 Email: Kyle.Walker@nwnatural.com



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August 22, 2016

Steven V. King, Executive Director and Secretary Washington Utilities and Transportation Commission 1300 South Evergreen Park Drive SW Post Office Box 47250 Olympia, Washington 98504-7250

Re: UG-____ – CONFIDENTIAL PER WAC 480-07-160 JULY 2016 - MONTHLY GAS COST DEFERRED BALANCE ACCUMULATIONS / AMORTIZATIONS

Dear Mr. King:

Per WAC 480-90-233(5), enclosed are three confidential copies of the Company's Deferred Rate Making Accounts & JE 28 and JE 29 ledger entries for July 2016.

The information contained in the attached report is confidential pursuant to WAC 480-07-160(2)(c), as it contains financial information that has not yet been disclosed to the general public.

Please call or email me if you have any questions with respect to these materials.

Sincerely,

/s/ Kyle Walker, CPA

Kyle Walker, CPA Rates/Regulatory Analyst

KTW/sls

Attachment